

BENJAMIN J. CAYETANO
GOVERNOR

DIRECTOR'S OFFICE
DEPT. OF
TRANSPORTATION
MAR 24 2 16 PM '97



STATE OF HAWAII
DEPARTMENT OF ACCOUNTING
AND GENERAL SERVICES
P O BOX 119
HONOLULU, HAWAII 96810-0119

SAM CALLEJO

EUGENE S. TMAI
COMPTROLLER

MARY PATRICIA WATERHOUSE
DEPUTY COMPTROLLER

RUSH

March 21, 1997

COMPTROLLER'S MEMORANDUM NO. 1997-11

TO: HEADS OF STATE DEPARTMENTS/AGENCIES

SUBJECT: CLAIM FOR REFUND OF TAXES
FEDERAL EXCISE TAX ON GASOLINE AND DIESEL FUEL

All state departments or agencies who have purchased bulk gasoline or diesel fuel from various price lists issued by the State Procurement Office may be eligible for refund of the Federal Excise Tax of 18.3 cents per gallon on gasoline and 24.3 cents per gallon on diesel fuel.

We estimate that the state can claim refunds of about \$1 million in Federal Excise Taxes which were passed on to state agencies by petroleum vendors since January 1994.

Agencies statewide who purchased gasoline or diesel fuel from State Procurement Office price lists should take immediate action to:

- Review purchasing records and invoices to confirm that the vendors charged the Federal Excise Tax on gasoline. (See sample invoice attached)
- For diesel fuel purchases, only non-profit educational organizations (University of Hawaii, Department of Education) and School busses or other non-highway users are exempt from the federal taxes.
- Compile records of the amount (gallons) of gasoline or qualified diesel fuel purchases which were taxed since January 1994. Claims for excise tax refunds back to January 1994 must be filed by April 1997.

DISTR 4-1-97 10:11 AM, 3/24/97

- Prepare federal tax FORM 8849 (Rev. 1-97) Claim for Refund of Excise Taxes. Copies of the form, instructions, and a sample claim by Department of Accounting and General Services, Automotive Management Division (DAGS-AMD) are attached for each agency.

We urge each department/agency to file and process refunds from calendar year 1994 to date by the April 1997 deadline. A copy of each tax refund claim should be provided to DAGS-AMD for recording and summarizing purposes.

If there are any questions regarding this memo, please call Mr. Harold Sonomura of my Automotive Management Division at 586-0343.


SAM CALLEJO
State Comptroller

Attachment



***** INVOICE *****

Aloha Petroleum, Ltd.
P. O. Box 500
Honolulu, Hawaii 96809

SAMPLE

Invoice No: 5660

Aloha Petroleum, Ltd. (Oahu-1)
P. O. Box 500 Honolulu, HI 96809
For Any Billing Questions, Please
Call (808-845-0633)

Date: 01/26/1994
Page: 1

Bill To : 5023
DACS-AUTOMOTIVE MGMT. DIV.
Automotive Management Division
869-A Punchbowl Street
Honolulu, Hawaii 96813

Ship To : 1
DACS
Automotive Management Division
869-A Punchbowl Street
Honolulu, Hawaii 96813

Carrier : 9207
1990 PETERBILT 4,500 GAL TRACT

Order No: 17720
Delivery Date: 01/24/1994

Quantity Sold	Item Number	Sell Unit	Description	Billing Quantity	Price	Extended Amount
3955.00	UNL	Units	Unleaded	3,955.00	0.58067	2,296.55
			Federal Excise Tax	3,955.00	0.18300	723.77
			State Fuel Tax	3,955.00	0.16120	637.55
			County Fuel Tax	3,955.00	0.16500	652.58
			LUST	3,955.00	0.00100	3.96

Aloha Gasoline . . . There's Nothing Better For Your Car

Fuel Sales Tax

91.97

Invoice Total

4,406.29

Please Pay From This Invoice

SAMPLE

Form 8849

(Rev. January 1997)

Department of the Treasury
Internal Revenue Service

Claim for Refund of Excise Taxes

▶ See separate instructions.

OMB No. 1545-1420

USE DEPT. I.D. #

Please type or print	Name of claimant	STATE OF HAWAII DEPARTMENT OF ACCOUNTING & GENERAL SERVICES	Taxpayer identification number	99 0259420
	Address (number, street, and room or suite no.)	AUTOMOTIVE MANAGEMENT DIVISION P.O. BOX 119	Telephone number	(808) 586-0343
	City or town, state, and ZIP code	HONOLULU, HAWAII 96810-0119	Month your income tax year ends	DECEMBER
	1 Type of excise tax return filed, if any (See instructions.)	<input type="checkbox"/> 720 <input type="checkbox"/> 730 <input type="checkbox"/> 2290	2 Total amount to be refunded	\$ 42,692

Caution: Complete all applicable entries or your claim will be delayed.

3 Gasoline Wholesale Distributors	Period of claim ▶				
Claimant bought gasoline or gasohol at a price that included the excise tax and sold it directly to a state or local government for its exclusive use; directly to a nonprofit educational organization for its exclusive use; as supplies for vessels or aircraft; for export; or for use in the production of special fuels. Claimant qualifies as a gasoline wholesale distributor, sold the fuel at a tax-excluded price, and obtained a certificate of ultimate purchaser or proof of export from the buyer.	Rate	Gallons	Amount of refund	CRN	
a Gasoline	\$.				301
b Gasohol containing at least 10% alcohol					
c Gasohol containing at least 7.7% alcohol but less than 10% alcohol					
d Gasohol containing at least 5.7% alcohol but less than 7.7% alcohol					312

4 Nontaxable Use of Gasoline	Period of claim ▶	JAN-1994-MAR-1997			
STATE GOVERNMENT Nontaxable use	Type of use	Rate	Gallons	Amount of refund	CRN
	15	\$183	233,288	42,692	301

5 Nontaxable Use of Gasohol	Period of claim ▶				
	Type of use	Rate	Gallons	Amount of refund	CRN
a Gasohol containing at least 10% alcohol		\$.			
b Gasohol containing at least 7.7% alcohol but less than 10% alcohol					
c Gasohol containing at least 5.7% alcohol but less than 7.7% alcohol					312

6 Nontaxable Use of Undyed Diesel Fuel (Lines 6a and b)	Period of claim ▶				
Sales by Registered Ultimate Vendors of Undyed Diesel Fuel (Line 6c)					

Claimant certifies that the diesel fuel did not contain visible evidence of dye.

If any of the diesel fuel included in this claim did contain visible evidence of dye, attach a detailed explanation and check here ☐

Caution: You cannot make a claim for refund on lines 6a or 6b for the tax paid on diesel fuel that you used on a farm for farming purposes or on diesel fuel for the exclusive use of a state or local government.

Lines 6a and b: Claimant has the name and address of the person(s) who sold the diesel fuel to the claimant and the date(s) of the purchase(s) and if exported, the required proof of export.

	Type of use	Rate	Gallons	Amount of refund	CRN
a Heating oil		\$			
b Other nontaxable use					
c Claimant, a registered ultimate vendor, sold diesel fuel for use by the buyer on a farm for farming purposes or to a state or local government for its exclusive use. Claimant obtained the required certificate from the buyer and has no reason to believe any of the information in the certificate is false.					303

For Paperwork Reduction Act Notice, see separate instructions.

OMB No. 1545-1420

Form 8849 (Rev. 1-97)



Instructions for Form 8849

(Revised January 1997)

Claim for Refund of Excise Taxes

Section references are to the Internal Revenue Code.

Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping.....	18 hr., 24 min.
Learning about the law or the form.....	12 min.
Preparing, copying, assembling, and sending the form to the IRS.....	31 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **DO NOT** send Form 8849 to this address. Instead, see **Where To File** on this page.

General Instructions

Changes To Note

1. The refund rates have been deleted from Form 8849 and are included in the **Rate Table for Fuel Claims** on page 3 of the instructions. See **Claims for Excise Taxes on Fuels, Lines 3-11** on page 2.

2. After December 31, 1996, all Forms 8849 (except as noted) are to be sent to the same address. See **Where To File** on this page.

Purpose of Form

Use Form 8849 to claim refunds of excise taxes. The claims may be from amounts you reported on Form 720, 730, or 2290. Also use Form 8849 to claim refunds of excise taxes imposed on fuels, chemicals, and other articles that are later used for nontaxable purposes or for which there is a reduced rate of tax.

Generally, you can file more than one type of claim on Form 8849. For example, you can file a claim as a gasoline wholesale distributor and a claim for nontaxable use of diesel fuel on the same Form 8849.

Exception. Registered ultimate vendor claims (line 6c) and gasohol blender claims (line 10) cannot be combined with other claims. Also, do not combine registered ultimate vendor claims and gasohol blender claims on the same Form 8849.

Note: You cannot claim any amounts that you took or will take as a credit on Form 720, Form 4136, Form 730, or Form 2290.

Use **Form 843**, Claim for Refund and Request for Abatement, to request an abatement or refund of interest under section 6404(e) (due to IRS errors or delays) or an abatement of a penalty or addition to tax as a result of erroneous IRS written advice.

Where To File

Beginning January 1, 1997, mail Form 8849 to: ☒
Internal Revenue Service
Cincinnati, OH 45999-0002

Exception. If you are filing a claim as a registered ultimate vendor (line 6c) or a gasohol blender (line 10), you must use the following address:

Internal Revenue Service
P.O. Box 312
Covington, KY 41012-0312

Filing the form with another Internal Revenue office after this date will delay processing of your claim.

Additional Information

- **Pub. 510**, Excise Taxes for 1997, has more information on excise taxes.
- **Pub. 378**, Fuel Tax Credits and Refunds, has more information on nontaxable uses. See **How To Claim a Credit or Refund** in Pub. 378 for information on minimum dollar amounts and deadlines that must be met for credits and refunds. Pub. 378 includes definitions and examples that will help you prepare Form 8849.

Specific Instructions

Attach separate sheets showing any additional information required for your claim. Also, show the computation of the amount to be refunded. Be sure to write your name and taxpayer identification number (TIN) on each sheet.

Note: Your claim will be delayed or it will be returned to you if you do not follow the required procedures or do not provide all the required information.

Line 1

Check the appropriate box to show the type of excise tax return you filed, if any, to report the tax being refunded.

If you are filing a claim for taxes reported on Form 730 or Form 2290, use line 12.

Line 2

Enter the total amount of refund from lines 3a through 12 of Form 8849. See **Exception** under **Purpose of Form** for claims that cannot be combined.

aims for Excise Taxes on Fuels, Lines 3-11

Complete and attach all information required for each claim you make. On Form 8849, you must enter the period of the claim, the rate, the number of gallons, and the amount of refund. If you do not, your claim will be delayed.

Rate table.— The refund rates are listed in the **Rate Table for Fuel Claims** by line number. The **Rate Table for Fuel Claims** will be revised as necessary.

Enter the rate on the applicable line without the decimal point, which is printed in the entry column. For example, the current rate on gasoline is \$.183 per gallon, so you enter "183" on line 3a to the right of the printed decimal in the **Rate** column.

Use table.— The table below lists the nontaxable uses for which you may make a claim for taxes paid on fuels. You must enter the item number from the table on the applicable lines in the **Type of use** column.

Type of Use Table

Item No.	Type of Use
1	On a farm for farming purposes
2	For business use other than in a vehicle registered (or required to be registered) for highway use
3	Export
4	In a boat used in commercial fishing
5	For diesel fuel in a boat
6	In an intercity or local bus
7	For diesel fuel or special motor fuels in a qualified local bus that <ul style="list-style-type: none">• can seat at least 20 adults (excluding the driver) and• is under contract by a state or local government to furnish (for compensation) intracity passenger land transportation that is available to the general public and is scheduled and along regular routes
8	In a bus that transports students and school employees
9	For diesel fuel other than as a fuel in the propulsion engine of a diesel-powered highway vehicle or train
10	In foreign trade
11	In commercial aviation
12	Certain helicopter uses
13	In a highway vehicle owned by the United States that is not used on a highway
14	Exclusive use by a nonprofit educational organization
15	Exclusive use by a state, political subdivision of a state, or the District of Columbia
16	In an aircraft or vehicle owned by an aircraft museum
17	For aviation fuel used other than as a fuel in a propulsion engine of an aircraft
18	For special motor fuels used other than as a fuel in a propulsion engine of a motor vehicle or a motorboat

Line 4

You must have used the gasoline for uses 2, 3, 4, 6, 8, 13, 14, 15, or 16 from the **Type of Use Table**. For aviation gasoline, use line 8.

Line 5

You must have used the gasohol for uses 2, 3, 4, 6, 8, 13, 14, 15, or 16 from the **Type of Use Table**.

Line 6

Caution: You cannot make a claim for refund on lines 6a or 6b for the tax paid on diesel fuel that you used on a farm for farming purposes or on diesel fuel for the exclusive use of a state or local government.

6b. Other nontaxable use of diesel fuel.— You must have used the diesel fuel for uses 2, 3, 4, 5, 7, 8, 9, 13, 14, or 16 from the **Type of Use Table**. For undyed diesel fuel used in certain intercity or local buses or diesel-powered trains, use line 11.

6c. Sales by registered ultimate vendors.— You must attach the following information:

1. Your UV registration number that was issued to you by the IRS;
2. The name and TIN of each farmer, custom harvester, or governmental unit who bought diesel fuel from you and the number of gallons that you sold to each; and
3. A statement that you have:

- Not included the amount of tax in the sales price and have not collected the amount of tax from your buyer; or
- Repaid the amount of the tax to your buyer; or
- Obtained the written consent from your buyer to take the claim.

Write "Diesel Fuel Claim" at the top of Form 8849 and on the envelope. Mail your claim to the IRS at the Covington, KY, address under **Where To File** on page 1.

Line 7

7a. Special motor fuels.— If you bought taxed special motor fuels, you must have used the special motor fuels for uses 2, 3, 4, 7, 8, 13, 14, 15, 16, or 18 from the **Type of Use Table**.

7c. Compressed natural gas (CNG).— If you bought taxed CNG, you must have used the CNG for uses 2, 3, 4, 6, 7, 8, 13, 14, 15, 16, or 18 from the **Type of Use Table**.

Line 8

8b. Other nontaxable use.— You must have used the aviation gasoline for uses 10, 12, 14, 15, or 16 from the **Type of Use Table**.

Line 9

9b. Other nontaxable use.— If you bought taxed aviation fuel, you must have used the aviation fuel for uses 1, 10, 12, 14, 15, 16, or 17 from the **Type of Use Table**.

Line 10

If you bought gasoline taxed at the full rate, have not claimed a refund, and used that gasoline to make gasohol, you may make a claim for each gallon of gasoline you used to make gasohol. The rate per gallon is based on the percentage of alcohol in the mixture.

Write "Gasohol Claim" at the top of Form 8849 and on the envelope. Mail your claim to the IRS at the Covington, KY, address under **Where To File** on page 1.

Line 11

For bus uses that qualify for a full refund of the tax, use line 6b.

Line 12

Use this line for claims of taxes reported on Form 730 (wagering), Form 2290 (heavy vehicle use tax), and any claims not listed on lines 3–11.

Attach additional sheets to explain why you believe this claim should be allowed and to show the computation of the amount to be refunded. Attach any information required for your claim. Also, write your name and taxpayer identification number (TIN) on each sheet.

Form 730, Tax on Wagering.— You may claim a refund for the tax you paid on a wager that is laid off with another person who is liable for the tax. Form 730 explains what information must be reported for line 12.

Form 2290, Heavy Vehicle Use Tax Return.— You are entitled to a pro rata refund of the tax paid on a vehicle that is destroyed or stolen before June 1 and subsequently not used during the tax period. To make a claim for Form 2290, you must provide the following information for line 12:

1. The vehicle identification number,
2. Whether the vehicle was destroyed or stolen,
3. Date of the accident or theft, and
4. Computation of the refund amount. See Form 2290 for the computation instructions.

You can claim a refund on any vehicle on which you paid the tax on Form 2290 if the vehicle is used 5,000 miles or less (7,500 or less for agricultural vehicles) during a tax period (July 1–June 30). The mileage limitation

applies to the total mileage a vehicle is driven during a tax period regardless of the number of owners of the vehicle. See Form 2290 for the computation instructions. You cannot file Form 8849 for this mileage refund until the tax period ends.

Rate Table for Fuel Claims

Line No.	Rates ¹
	1/1/97
3a	.183
b	.129
c	.14142
d	.15222
4	.183
5a	.129
b	.14142
c	.15222
6a–c	.243
7a	.183
b	.109
c	.4854 MCF
8a	—
b	.043
9a	—
b	.043
10a	.03967
b	.02979
c	.02158
11a	.1875
b	.169

¹Rates are in cents per gallon, except as noted.

✓ GASOLINE

✓ DIESEL

Please type or print

Name of claimant	Taxpayer identification number
Address (number, street, and room or suite no.)	Telephone number ()
City or town, state, and ZIP code	Month your income tax year ends
1 Type of excise tax return filed, if any (See instructions.) <input type="checkbox"/> 720 <input type="checkbox"/> 730 <input type="checkbox"/> 2290	2 Total amount to be refunded \$

Caution: Complete all applicable entries or your claim will be delayed.

3 Gasoline Wholesale Distributors	Period of claim ▶					
Claimant bought gasoline or gasohol at a price that included the excise tax and sold it directly to a state or local government for its exclusive use; directly to a nonprofit educational organization for its exclusive use; as supplies for vessels or aircraft; for export; or for use in the production of special fuels. Claimant qualifies as a gasoline wholesale distributor, sold the fuel at a tax-excluded price, and obtained a certificate of ultimate purchaser or proof of export from the buyer.	Rate	Gallons	Amount of refund		CRN	
	a Gasoline	\$.				301
	b Gasohol containing at least 10% alcohol	.				312
	c Gasohol containing at least 7.7% alcohol but less than 10% alcohol	.				
d Gasohol containing at least 5.7% alcohol but less than 7.7% alcohol	.					

4 Nontaxable Use of Gasoline	Period of claim ▶				
	Type of use	Rate	Gallons	Amount of refund	CRN
Nontaxable use		\$.			301

5 Nontaxable Use of Gasohol	Period of claim ▶					
	Type of use	Rate	Gallons	Amount of refund	CRN	
a Gasohol containing at least 10% alcohol		\$.				312
b Gasohol containing at least 7.7% alcohol but less than 10% alcohol		.				
c Gasohol containing at least 5.7% alcohol but less than 7.7% alcohol		.				

6 Nontaxable Use of Undyed Diesel Fuel (Lines 6a and b) Sales by Registered Ultimate Vendors of Undyed Diesel Fuel (Line 6c)	Period of claim ▶					
Claimant certifies that the diesel fuel did not contain visible evidence of dye. If any of the diesel fuel included in this claim did contain visible evidence of dye, attach a detailed explanation and check here . ▶ <input type="checkbox"/>						
Caution: You cannot make a claim for refund on lines 6a or 6b for the tax paid on diesel fuel that you used on a farm for farming purposes or on diesel fuel for the exclusive use of a state or local government. Lines 6a and b: Claimant has the name and address of the person(s) who sold the diesel fuel to the claimant and the date(s) of the purchase(s) and if exported, the required proof of export.	Type of use	Rate	Gallons	Amount of refund	CRN	
	a Heating oil	\$.				303
	b Other nontaxable use	.				
	c Claimant, a registered ultimate vendor , sold diesel fuel for use by the buyer on a farm for farming purposes or to a state or local government for its exclusive use. Claimant obtained the required certificate from the buyer and has no reason to believe any of the information in the certificate is false.					

7 Nontaxable Use of Special Fuels		Period of claim ▶					
	Type of use	Rate	Gallons	Amount of refund		CRN	
a	Special motor fuels	\$.	}			304	
b	Special motor fuels used in intercity or local buses						
c	Compressed natural gas (rate per thousand cubic feet)						MCF
8 Nontaxable Use of Aviation Gasoline		Period of claim ▶					
	Type of use	Rate	Gallons	Amount of refund		CRN	
a	Used in commercial aviation (other than foreign trade)	\$.	}			307	
b	Other nontaxable use						
9 Nontaxable Use of Aviation Fuel (other than gasoline)		Period of claim ▶					
	Type of use	Rate	Gallons	Amount of refund		CRN	
a	Used in commercial aviation (other than foreign trade)	\$.	}			310	
b	Other nontaxable use						
10 Gasohol Blenders		Period of claim ▶					
Claimant bought gasoline taxed at the full rate and blended it with alcohol to make gasohol. The gasohol was used or sold for use in a trade or business. For each batch of gasohol, claimant has the required information relating to the purchase of the gasoline and alcohol used to make the gasohol and to support the amount claimed. Percentage of alcohol in the gasohol		Rate	Gallons of gasoline	Amount of refund		CRN	
		a	At least 10% alcohol	\$.	}		302
		b	At least 7.7% alcohol but less than 10% alcohol				
		c	At least 5.7% alcohol but less than 7.7% alcohol				
11 Use of Undyed Diesel Fuel—Train and Intercity and Local Bus		Period of claim ▶					
Claimant certifies that the diesel fuel did not contain visible evidence of dye. If any of the diesel fuel included in this claim did contain visible evidence of dye, attach a detailed explanation and check here . . . ▶ <input type="checkbox"/>							
Claimant has the name and address of the person(s) who sold the diesel fuel to the claimant and the date(s) of the purchase(s).		Rate	Gallons	Amount of refund		CRN	
		a	Diesel-powered trains	\$.	}		305
		b	Certain intercity and local buses				
12 Other Claims. See page 3 of the instructions.							

Sign Here

▶

Signature

Date

▶

(Please type or print name.)

Under penalties of perjury, I declare that I have examined this claim, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.